
SUBSTITUTE SENATE BILL 5407

State of Washington

54th Legislature

1995 Regular Session

By Senate Committee on Government Operations (originally sponsored by Senators Winsley, Haugen, Oke and Wojahn)

Read first time 03/01/95.

1 AN ACT Relating to allowing voters to approve ballot propositions
2 protecting a portion of metropolitan park district property taxes from
3 prorationing; amending RCW 84.52.010 and 84.52.043; and adding a new
4 section to chapter 84.52 RCW.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.52 RCW
7 to read as follows:

8 A metropolitan park district with a population of one hundred fifty
9 thousand or more may submit a ballot proposition to voters of the
10 district authorizing the protection of the district's tax levy from
11 prorationing under RCW 84.52.010(2) by imposing all or any portion of
12 the district's twenty-five cent per thousand dollars of assessed
13 valuation tax levy outside of the five dollar and ninety cent per
14 thousand dollar of assessed valuation limitation established under RCW
15 84.52.043(2), if those taxes otherwise would be prorated under RCW
16 84.52.010(2)(c), for taxes imposed in any year on or before the first
17 day of January six years after the ballot proposition is approved. A
18 simple majority vote of voters voting on the proposition is required
19 for approval.

1 **Sec. 2.** RCW 84.52.010 and 1994 c 124 s 36 are each amended to read
2 as follows:

3 Except as is permitted under RCW 84.55.050, all taxes shall be
4 levied or voted in specific amounts.

5 The rate percent of all taxes for state and county purposes, and
6 purposes of taxing districts coextensive with the county, shall be
7 determined, calculated and fixed by the county assessors of the
8 respective counties, within the limitations provided by law, upon the
9 assessed valuation of the property of the county, as shown by the
10 completed tax rolls of the county, and the rate percent of all taxes
11 levied for purposes of taxing districts within any county shall be
12 determined, calculated and fixed by the county assessors of the
13 respective counties, within the limitations provided by law, upon the
14 assessed valuation of the property of the taxing districts
15 respectively.

16 When a county assessor finds that the aggregate rate of tax levy on
17 any property, that is subject to the limitations set forth in RCW
18 84.52.043 or 84.52.050, as now or hereafter amended, exceeds the
19 limitations provided in either of these sections, the assessor shall
20 recompute and establish a consolidated levy in the following manner:

21 (1) The full certified rates of tax levy for state, county, county
22 road district, and city or town purposes shall be extended on the tax
23 rolls in amounts not exceeding the limitations established by law;
24 however any state levy shall take precedence over all other levies and
25 shall not be reduced for any purpose other than that required by RCW
26 84.55.010(~~(; however,)~~). If, as a result of the levies imposed under
27 RCW 84.52.069, 84.34.230, the portion of the levy by a metropolitan
28 park district that was protected under section 1 of this act, and
29 84.52.105, the combined rate((s)) of regular property tax levies that
30 are subject to the one percent limitation exceeds one percent of the
31 true and fair value of any property, then these levies shall be reduced
32 as follows: (a) The portion of the levy by a metropolitan park
33 district that is protected under section 1 of this act shall be reduced
34 until the combined rate no longer exceeds one percent of the true and
35 fair value of any property or shall be eliminated; (b) if the combined
36 rate of regular property tax levies that are subject to the one percent
37 limitation still exceeds one percent of the true and fair value of any
38 property, then the levies imposed under RCW 84.34.230 ((and)),
39 84.52.105, and any portion of the levy imposed under RCW 84.52.069 that

1 is in excess of thirty cents per thousand dollars of assessed value,
2 shall be reduced on a pro rata basis (~~or eliminated~~) until the
3 combined rate(~~s of regular property tax levies~~) no longer exceeds one
4 percent of the true and fair value of any property or shall be
5 eliminated; and (c) if the combined rate of regular property tax levies
6 that are subject to the one percent limitation still exceeds one
7 percent of the true and fair value of any property, then the thirty
8 cents per thousand dollars of assessed value of tax levy imposed under
9 RCW 84.52.069 shall be reduced until the combined rate no longer
10 exceeds one percent of the true and fair value of any property or
11 eliminated.

12 (2) The certified rates of tax levy subject to these limitations by
13 all junior taxing districts imposing taxes on such property shall be
14 reduced or eliminated as follows to bring the consolidated levy of
15 taxes on such property within the provisions of these limitations:

16 (a) First, the certified property tax levy rates of those junior
17 taxing districts authorized under RCW 36.68.525, 36.69.145, and
18 67.38.130 shall be reduced on a pro rata basis or eliminated;

19 (b) Second, if the consolidated tax levy rate still exceeds these
20 limitations, the certified property tax levy rates of flood control
21 zone districts shall be reduced on a pro rata basis or eliminated;

22 (c) Third, if the consolidated tax levy rate still exceeds these
23 limitations, the certified property tax levy rates of all other junior
24 taxing districts, other than fire protection districts, library
25 districts, the first fifty cent per thousand dollars of assessed
26 valuation levies for metropolitan park districts, and the first fifty
27 cent per thousand dollars of assessed valuation levies for public
28 hospital districts, shall be reduced on a pro rata basis or eliminated;

29 (d) Fourth, if the consolidated tax levy rate still exceeds these
30 limitations, the certified property tax levy rates authorized to fire
31 protection districts under RCW 52.16.140 and 52.16.160 shall be reduced
32 on a pro rata basis or eliminated; and

33 (e) Fifth, if the consolidated tax levy rate still exceeds these
34 limitations, the certified property tax levy rates authorized for fire
35 protection districts under RCW 52.16.130, library districts,
36 metropolitan park districts under their first fifty cent per thousand
37 dollars of assessed valuation levy, and public hospital districts under
38 their first fifty cent per thousand dollars of assessed valuation levy,
39 shall be reduced on a pro rata basis or eliminated.

1 **Sec. 3.** RCW 84.52.043 and 1993 c 337 s 3 are each amended to read
2 as follows:

3 Within and subject to the limitations imposed by RCW 84.52.050 as
4 amended, the regular ad valorem tax levies upon real and personal
5 property by the taxing districts hereafter named shall be as follows:

6 (1) Levies of the senior taxing districts shall be as follows: (a)
7 The levy by the state shall not exceed three dollars and sixty cents
8 per thousand dollars of assessed value adjusted to the state equalized
9 value in accordance with the indicated ratio fixed by the state
10 department of revenue to be used exclusively for the support of the
11 common schools; (b) the levy by any county shall not exceed one dollar
12 and eighty cents per thousand dollars of assessed value; (c) the levy
13 by any road district shall not exceed two dollars and twenty-five cents
14 per thousand dollars of assessed value; and (d) the levy by any city or
15 town shall not exceed three dollars and thirty-seven and one-half cents
16 per thousand dollars of assessed value. However any county is hereby
17 authorized to increase its levy from one dollar and eighty cents to a
18 rate not to exceed two dollars and forty-seven and one-half cents per
19 thousand dollars of assessed value for general county purposes if the
20 total levies for both the county and any road district within the
21 county do not exceed four dollars and five cents per thousand dollars
22 of assessed value, and no other taxing district has its levy reduced as
23 a result of the increased county levy.

24 (2) The aggregate levies of junior taxing districts and senior
25 taxing districts, other than the state, shall not exceed five dollars
26 and ninety cents per thousand dollars of assessed valuation. The term
27 "junior taxing districts" includes all taxing districts other than the
28 state, counties, road districts, cities, towns, port districts, and
29 public utility districts. The limitations provided in this subsection
30 shall not apply to: (a) Levies at the rates provided by existing law
31 by or for any port or public utility district; (b) excess property tax
32 levies authorized in Article VII, section 2 of the state Constitution;
33 (c) levies for acquiring conservation futures as authorized under RCW
34 84.34.230; (d) levies for emergency medical care or emergency medical
35 services imposed under RCW 84.52.069; (~~and~~) (e) levies to finance
36 affordable housing for very low-income housing imposed under RCW

1 84.52.105; and (f) the portions of levies by metropolitan park
2 districts that are protected under section 1 of this act.

--- END ---